



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Cindy Cowan **Phone #:** (406) 379-2205

(Signature)

(Date)

Chair, Board of Trustees: Johannas Brown

(Signature)

(Date)

County Superintendant Kelly Mills

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Apartment-South Unit	LOCAL		
004	Apartment-North Unit	LOCAL		
101	Local Misc Fund	LOCAL		
153	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
155	Vo Ed All Career & Tech Ed Programs	STATE		State
163	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
164	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
165	Vo Ed All Career & Tech Ed Programs	STATE		State
802	State OTO Capital Invest & Deferred Maintenance	STATE		state

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	62,190.43	7,423.63		
02	Taxes Receivable - Real and Personal (120-149)	2,834.83	352.40		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	65,025.26	7,776.03		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,395.52			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,395.52			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,834.83	352.40		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	12,743.26			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	48,051.65	7,423.63		
52	TOTAL FUND BALANCE/EQUITY	60,794.91	7,423.63		
53	TOTAL LIABILITIES AND FUND BALANCE	65,025.26	7,776.03		

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,256.40	26,342.91	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		19,256.40	26,342.91	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			16,399.47	
48	Fund Balance for Budget		19,256.40	9,943.44	
52	TOTAL FUND BALANCE/EQUITY		19,256.40	26,342.91	
53	TOTAL LIABILITIES AND FUND BALANCE		19,256.40	26,342.91	

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	817.71		1,799.61	2,995.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	817.71		1,799.61	2,995.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	817.71		1,799.61	2,995.90
52	TOTAL FUND BALANCE/EQUITY	817.71		1,799.61	2,995.90
53	TOTAL LIABILITIES AND FUND BALANCE	817.71		1,799.61	2,995.90

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,428.54			
02	Taxes Receivable - Real and Personal (120-149)	120.60			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,549.14			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	120.60			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,000.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	11,428.54			
52	TOTAL FUND BALANCE/EQUITY	15,428.54			
53	TOTAL LIABILITIES AND FUND BALANCE	15,549.14			

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,133.83	31,657.01		
02	Taxes Receivable - Real and Personal (120-149)		626.67		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	45,133.83	32,283.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		626.67		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	45,133.83	31,657.01		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	45,133.83	31,657.01		
53	TOTAL LIABILITIES AND FUND BALANCE	45,133.83	32,283.68		

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,769.68		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		6,769.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		6,769.68		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		6,769.68		
53	TOTAL LIABILITIES AND FUND BALANCE		6,769.68		

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			51,131.73	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			51,131.73	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			51,131.73	
52	TOTAL FUND BALANCE/EQUITY			51,131.73	
53	TOTAL LIABILITIES AND FUND BALANCE			51,131.73	

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,532.43	41,635.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	9,532.43	41,635.04		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	9,532.43	41,635.04		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,532.43	41,635.04		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,532.43	41,635.04		



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	172,558.86	174,288.77
1112	District Levy - Personal Property	2,346.84	2,410.45
1113	District Levy - Heavy Motor Vehicles	3.68	0.00
1114	District Levy - Pers Prop/Mobile Homes	67.38	657.52
1190	Penalties and Interest on Taxes	411.58	214.42
1510	Interest Earnings	175.77	231.61
3110	Direct State Aid	177,457.21	183,042.92
3111	Quality Educator	16,046.55	16,421.08
3112	At Risk Student	1,534.20	2,093.29
3113	Indian Education For All	326.40	334.08
3115	State Spec Ed Allowable Cost Pymt to Districts	4,956.00	3,718.93
3116	Data For Achievement	240.00	320.00
3118	Natural Resource Development	1,264.59	2,054.95
3120	State Guaranteed Tax Base Aid	77,040.52	79,211.95
3444	State School Block Grant	23,732.37	23,732.37
3445	State Combined Fund School Block Grant	714.87	714.87
3446	SB96 Block Grant Reimbursement	2,917.03	0.00
3447	SB96 Combined Block Grant Reimbursement	119.77	0.00
5300	Operating Transfers from Other Funds	61.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		481,975.07	489,447.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	146,913.77	125,618.82	
			2XX Personal Services - Employee Benefits	22,656.65	17,031.23	
			5XX Other Purchased Services	10,227.70	1,483.47	
			6XX Supplies and Materials	2,994.27	6,552.66	
			810 Dues and Fees	595.00	60.00	
		21XX	Support Services - Students			
			3XX Purchased Professional and Technical Services	2,974.08	2,527.12	
			6XX Supplies and Materials	0.00	75.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	9,871.12	9,756.24	
			2XX Personal Services - Employee Benefits	1,546.73	1,544.27	
			5XX Other Purchased Services	1,256.43	1,093.90	
			6XX Supplies and Materials	853.14	1,881.85	

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	500.00	500.00
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	11,450.00	14,119.00
			6XX Supplies and Materials	0.00	150.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	32,760.00	35,717.00
			2XX Personal Services - Employee Benefits	3,382.23	2,600.48
			3XX Purchased Professional and Technical Services	4,100.00	6,376.25
			5XX Other Purchased Services	7,710.76	9,985.12
			6XX Supplies and Materials	5,616.28	5,979.66
			7XX Property and Equipment Acquisition	2,778.60	0.00
			810 Dues and Fees	5,610.48	4,478.66
		25XX Support Services - Business			
			1XX Personal Services - Salaries	37,019.36	38,180.52
			2XX Personal Services - Employee Benefits	11,081.55	10,904.85
			5XX Other Purchased Services	1,470.46	1,178.42
			6XX Supplies and Materials	696.55	148.07
			810 Dues and Fees	2,447.00	2,590.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	31,362.84	29,777.03
			2XX Personal Services - Employee Benefits	5,202.88	6,357.61
			4XX Purchased Property Services	15,075.28	15,862.66
			5XX Other Purchased Services	730.62	482.09
			6XX Supplies and Materials	32,409.18	34,833.69
			810 Dues and Fees	825.00	1,235.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,764.91	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	12,718.98	1,667.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,558.96	8,701.69
			2XX Personal Services - Employee Benefits	46.35	37.28
			5XX Other Purchased Services	102.88	66.00
			6XX Supplies and Materials	100.34	938.85
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	267.96	266.11
	316 Data For Achievement				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	240.00	320.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			5XX Other Purchased Services	314.02	334.08	
			6XX Supplies and Materials	12.98	0.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,950.00	2,950.00	
			2XX Personal Services - Employee Benefits	16.04	16.76	
			5XX Other Purchased Services	0.00	408.00	
			810 Dues and Fees	0.00	600.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	11,682.87	9,905.76	
			2XX Personal Services - Employee Benefits	36.63	21.21	
			5XX Other Purchased Services	14,109.11	21,220.80	
			6XX Supplies and Materials	370.44	284.80	
			810 Dues and Fees	1,725.00	1,775.00	
	910 Food Services					
		31XX Food Services				
			5XX Other Purchased Services	145.31	242.45	
			6XX Supplies and Materials	14,621.98	14,128.92	
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	35,500.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>481,902.72</u>	<u>488,465.38</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					88,866.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					489,447.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					488,465.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	12,743.26	Less Last Year	41,796.71	(4b)	-29,053.45	
					-29,053.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,794.91	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	12,729.03	26,203.50
	1112 District Levy - Personal Property	196.65	334.56
	1113 District Levy - Heavy Motor Vehicles	0.27	0.00
	1114 District Levy - Pers Prop/Mobile Homes	7.15	71.63
	1190 Penalties and Interest on Taxes	43.88	25.72
	1510 Interest Earnings	21.61	9.55
	2220 County On-Schedule Trans Reimb	5,965.71	9,198.27
	3210 State On-Schedule Trans Reimb	5,965.71	9,198.27
	3444 State School Block Grant	2,893.92	2,893.92
	3446 SB96 Block Grant Reimbursement	412.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,236.92	47,935.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	3,150.00	3,200.04
		2XX	Personal Services - Employee Benefits	323.95	248.30
		810	Dues and Fees	0.00	20.00
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	1,847.09	1,874.78
		2XX	Personal Services - Employee Benefits	458.46	458.26
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials	77.85	0.00
	27XX Student Transportation Services				
		5XX	Other Purchased Services	27,030.57	41,986.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,887.92	47,787.46



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					7,275.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47,935.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,787.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,423.63	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	44.37	47.02
	2240 County Retirement Distribution	47,047.20	42,622.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47,091.57</u>	<u>42,669.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	23,595.35	19,566.11
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	1,445.24	1,403.87
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	6,021.97	6,434.15
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	5,909.00	6,048.73
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	4,813.42	4,532.58
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,413.42	1,441.43
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	330.00	525.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	451.65	495.03
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	1,404.05	1,196.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>45,384.10</u>	<u>41,643.02</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					18,230.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,669.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,643.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,256.40	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
101	Local Misc Fund	
	1900 Other Revenue from Local Sources	346.14
163	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,585.00
164	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,435.00
165	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	995.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,361.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
163	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		15,611.21
		221X Improvement of Instruction Services			
			6XX Supplies and Materials		454.79
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services		2,519.00
			163 Subtotal		18,585.00
164	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction			
			5XX Other Purchased Services		145.00
			6XX Supplies and Materials		1,290.00
			164 Subtotal		1,435.00
165	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			6XX Supplies and Materials		995.00
			165 Subtotal		995.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					21,015.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					20,849.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,361.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,015.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	16,399.47	Less Last Year	11,251.77	(4b)	5,147.70
					5,147.70 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,342.91 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Local Misc Fund	346.14	0.00	346.14
163 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,585.00	18,585.00	0.00
164 Vo Ed Carl Perkins Basic Grant	1,435.00	1,435.00	0.00
165 Vo Ed All Career & Tech Ed Programs	995.00	995.00	0.00
Total	21,361.14	21,015.00	346.14



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	4.19	2.51	
	3260 State Driver's Education Reimbursement	388.88	699.95	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		393.07	702.46	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		212.95	0.00
		5XX Other Purchased Services		400.00	0.00
		6XX Supplies and Materials		736.35	0.00
		810 Dues and Fees		100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,449.30	0.00

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					1,251.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					702.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	1,136.35	(4b)	-1,136.35
					-1,136.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					817.71 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.66	5.46
	1910 Rentals	11,574.80	10,143.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,594.46	10,148.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	8,266.03	6,617.00
			6XX	Supplies and Materials	52.50	4,811.31
003	Apartment-South Unit					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	940.93	0.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	5,407.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,666.91	11,428.31	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						3,079.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,148.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,428.31 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,799.61 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.35	14.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>13.35</u>	<u>14.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		0.00	1,755.69
		2XX Personal Services - Employee Benefits		0.00	9.98
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		61.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>61.45</u>	<u>1,765.67</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	4,746.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,765.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,995.90	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	102.37
	1111 District Levy - Real Property	7,379.90	7,391.98
	1112 District Levy - Personal Property	99.77	0.00
	1113 District Levy - Heavy Motor Vehicles	0.16	0.00
	1114 District Levy - Pers Prop/Mobile Homes	2.88	28.02
	1190 Penalties and Interest on Taxes	17.28	9.12
	1510 Interest Earnings	19.41	41.95
	3281 State Technology Aid	399.11	396.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,918.51</u>	<u>7,969.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials	0.00	4,000.00
			7XX Property and Equipment Acquisition	625.70	0.00
			810 Dues and Fees	401.60	2,801.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,027.30</u>	<u>6,801.60</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	10,886.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,969.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,801.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	4,000.00	
Less Last Year	625.70	(4b)
	3,374.30	
	3,374.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,428.54	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	138.10	138.60	
	1900 Other Revenue from Local Sources	3,556.00	0.00	
	5200 Sale or Compensation for Loss of Assets	30,197.22	2,694.16	
	5400 Proceeds from Long-Term Liabilities	149,297.38	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,188.70	2,832.76	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	149,922.18	0.00
003	Apartment-South Unit					
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	18,544.41	0.00
004	Apartment-North Unit					
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	6,499.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				174,965.62	0.00	

Schedule Of Changes Worksheet				Fund Code 60
Beginning Fund Balance				42,301.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,832.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				45,133.83 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	37,724.69	0.00
	1111 District Levy - Real Property	437.20	38,426.91
	1112 District Levy - Personal Property	0.00	532.06
	1113 District Levy - Heavy Motor Vehicles	0.81	0.00
	1114 District Levy - Pers Prop/Mobile Homes	8.10	145.59
	1190 Penalties and Interest on Taxes	46.35	47.36
	1510 Interest Earnings	23.48	62.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>38,240.63</u>	<u>39,213.97</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	14,017.06	29,583.35
			850 Interest on Debt	599.14	1,598.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,616.20</u>	<u>31,181.39</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	23,624.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,213.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,181.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,657.01	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 77

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.75	21.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18.75</u>	<u>21.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 77

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 77

Beginning Fund Balance					6,748.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,769.68 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	56,974.61	51,530.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>56,974.61</u>	<u>51,530.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	55,299.70	47,283.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>55,299.70</u>	<u>47,283.99</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	46,885.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,530.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,283.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,131.73	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	143,273.80	118,075.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	889.15
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	19,069.91	18,428.78
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	190,152.74	1,667.00
XX	XXX 4XXX 73X	Major Equipment-New	7,000.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,419.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,419.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	806.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,483.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	10,009.93
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	8,701.69	0.00	0.00	0.00	0.00
280	1XXX	2XX	37.28	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	66.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	938.85	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	266.11	0.00	0.00	0.00	0.00
Totals			10,009.93	0.00	0.00	0.00	0.00

10,009.93

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	156.00	0.00	0.00	0.00	156.00
Land Improvements	19,314.00	0.00	0.00	0.00	19,314.00
Buildings	1,929,857.79	0.00	10,865.82	0.00	1,940,723.61
Machinery and Equipment	509,615.79	28,551.00	0.00	0.00	538,166.79
Construction in Progress	31,749.82	0.00	0.00	31,749.82	0.00
Totals at Historical Cost	2,490,693.40	28,551.00	10,865.82	31,749.82	2,498,360.40
Depreciation					
Improvement Accum	19,314.00	0.00	0.00	0.00	19,314.00
Building Accum	1,212,337.02	9,375.50	38,832.18	0.00	1,260,544.70
Machinery and Equipment Accum	149,748.05	959.37	18,262.30	0.00	168,969.72
Total Accumulated Depreciation	1,381,399.07	10,334.87	57,094.48	0.00	1,448,828.42
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,109,294.33	18,216.13	-46,228.66	31,749.82	1,049,531.98

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	16,699.55	0.00	0.00
General Administration (23XX)	2,572.60	0.00	0.00
Operations and Maintenance (26XX)	35,558.96	0.00	0.00
Food Service (31XX)	1,132.06	0.00	0.00
Extracurricular (34XX, 35XX)	1,131.31	0.00	0.00
 Total Depreciation for FY2016	 57,094.48	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	19,508.44	0.00	0.00	2,206.47	17,301.97	0.00	17,301.97
Loans Payable	0.00	149,297.39	29,583.35	14,017.06	105,696.98	0.00	105,696.98
Total Governmental Activity							
Non-bond Long-Term Liabilities	19,508.44	149,297.39	29,583.35	16,223.53	122,998.95	0.00	122,998.95

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0045-11017106

**** Recalculated ****

03 Blaine County

0045 Turner H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	75,410.90	1,739.10	0.00	77,150.00
Net Pension - TRS	250,074.78	2,974.22	0.00	253,049.00